

116TH CONGRESS  
1ST SESSION

# H. R. 1842

To amend the Internal Revenue Code of 1986 to allow graduate students  
to exclude tuition reductions from gross income.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 21, 2019

Mr. RODNEY DAVIS of Illinois (for himself, Mr. MCNERNEY, Mr. GONZALEZ  
of Texas, and Ms. WASSERMAN SCHULTZ) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow graduate  
students to exclude tuition reductions from gross  
income.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Graduate Assistants  
5 Parity Act” or as the “GAP Act”.

1 **SEC. 2. EXCLUSION OF TUITION REDUCTIONS FROM GROSS**  
2 **INCOME OF GRADUATE STUDENTS.**

3 (a) IN GENERAL.—Section 117(d)(2) of the Internal  
4 Revenue Code of 1986 is amended by striking “(below the  
5 graduate level)”.

6 (b) CONFORMING AMENDMENT.—Section 117(d) of  
7 such Code is amended by striking paragraph (5).

8 (c) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to amounts received in taxable  
10 years beginning after the date of the enactment of this  
11 Act.

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